

LUKE BRUGNARA

SCH AMT-1

ALTERNATIVE MINIMUM TAX CALCULATION							
	1998	1999	2000	2001	2002	2003	Reference
Taxable Income as Corrected	(\$5,713,593.45)	(\$6,084,895.31)	(\$433,357.27)	\$6,217,772.44	\$5,612,251.59	(\$2,828,744.66)	Sch 1
Adjustments and Preferences:							
Exemption Deduction	\$8,100.00	\$11,000.00	\$11,200.00	\$0.00	\$0.00	\$18,300.00	Sch 1
Standard Deduction	\$3,550.00	\$3,600.00	\$3,675.00	\$3,800.00	\$3,925.00	\$4,750.00	Sch 1
Post-1986 Depreciation	\$32,808.10	\$36,190.29	\$36,359.61	\$29,200.37	\$19,951.05	\$16,809.61	Sch AMT-2
Adjusted Gain or Loss.	\$0.00	(\$1,465.17)	(\$74,444.94)	(\$35,676.45)	(\$21,640.99)	\$0.00	Sch AMT-3
Net Operating Loss Deduction	\$0.00	\$0.00	\$5,701,943.45	\$6,488,777.58	\$0.00	\$0.00	Sch 1
Subtotal before Alt Min Tax NOL	(\$5,669,135.34)	(\$6,035,570.19)	\$5,245,375.85	\$12,703,873.93	\$5,614,486.65	(\$2,788,885.05)	
Less: Alt Min Tax NOL from 1998			(\$4,720,838.27)	(\$948,297.07)			
Less: Alt Min Tax NOL from 1999				(\$6,035,570.19)			
Alternative Minimum Taxable Income	(\$5,669,135.34)	(\$6,035,570.19)	\$524,537.59	\$5,720,006.67	\$5,614,486.65	(\$2,788,885.05)	
Tentative Alternative Minimum Tax	\$0.00	\$0.00	\$104,907.40	\$1,141,741.35	\$1,120,562.32	\$0.00	Sch AMT-4a,b,c
Regular Tax	\$0.00	\$0.00	\$0.00	\$1,241,295.00	\$1,120,115.00	\$0.00	Sch 1
Alternative Minimum Tax	\$0.00	\$0.00	\$104,907.40	\$0.00	\$447.32	\$0.00	

Note: The alternative minimum tax net operating loss deduction is limited to 90% of the alternative minimum taxable income (before AMT NOL) in the 2000 tax year.

LUKE BRUGNARA

SCH AMT-2

RECALCULATION OF DEPRECIATION FOR ALTERNATIVE MINIMUM TAX																
Property	Purchase Date	Sale Date	Recovery Period	Depreciable Basis	Deprec. 1993	Deprec. 1994	Deprec. 1995	Deprec. 1996	Deprec. 1997	Deprec. 1998	Deprec. 1999	Deprec. 2000	Deprec. 2001	Deprec. 2002	Deprec. 2003	Totals
171 Second St., San Francisco	Jun-93	Dec-99	40	\$351,642	\$4,762	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,425					\$57,142
335-939 Market St., San Francisco	May-93	Jan-00	40	\$1,483,430	\$23,179	\$37,086	\$37,086	\$37,086	\$37,086	\$37,086	\$37,086	\$1,545				\$247,238
100-814 Mission Street, San Francisco	Dec-93	Jan-00	40	\$1,982,219	\$2,065	\$49,555	\$49,555	\$49,555	\$49,555	\$49,555	\$49,555	\$2,065				\$301,463
1490 Post Street, San Francisco	Jan-98	May-01	40	\$16,696,575						\$400,022	\$417,414	\$417,414	\$156,530			\$1,391,381
3025 Las Vegas Blvd., Las Vegas (Lot 1)	Oct-99	May-02	40	\$13,068,365							\$68,064	\$326,709	\$326,709	\$122,516		\$843,999
3025 Las Vegas Blvd., Las Vegas (Lot 1&2)	Oct-99	na	40	\$8,988,435							\$46,815	\$107,755	\$107,755	\$107,755		\$224,711
1201 Sansome Street, San Francisco	Jan-97	Jun-04	40	\$4,310,198					\$103,265	\$107,755	\$107,755	\$107,755	\$107,755	\$107,755		\$224,711
1051 California Street, San Francisco	Jul-97	na	40	\$12,924,360					\$148,092	\$323,109	\$323,109	\$323,109	\$323,109	\$323,109		\$748,795
Total Annual Depreciation for Alt Min Tax Purposes					\$30,005	\$95,432	\$95,432	\$95,432	\$346,789	\$926,318	\$1,058,223	\$1,403,308	\$1,138,814	\$778,091	\$655,575	\$6,566,280
Total Annual Regular Depreciation										\$959,126	\$1,094,414	\$1,439,668	\$1,168,015	\$798,042	\$672,384	
Depreciation Adjustment for Alt Min Tax					na	na	na	na	na	\$32,808	\$36,190	\$36,360	\$29,200	\$19,951	\$16,810	
																Sch 3

SCH AMT-3

Form 6251

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury
Internal Revenue Service

Name(s) shown on Form 1040

Brugnara, Luke

Your social security number

Attachment
Sequence No. 32

2000

OMB No. 1545-0227

Sch AMT-4a

Part I Adjustments and Preferences	
1	If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 36, here and go to line 6
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2% of Form 1040, line 34
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9
4	Certain interest on a home mortgage not used to buy, build, or improve your home
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21
7	Investment interest. Enter difference between regular tax and AMT deduction
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss
10	Incentive stock options. Enter excess of AMT income over regular tax income
11	Passive activities. Enter difference between AMT and regular tax income or loss
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9
13	Tax-exempt interest from private activity bonds issued after 8/7/86
14	Other. Enter the amount, if any, for each item below and enter the total on line 14.
	a Circulation expenditures
	b Depletion
	c Depreciation (pre-1987)
	d Installment sales
	e Intangible drilling costs
	f Large partnerships
	g Long-term contracts
	h Loss limitations
	i Mining costs
	j Patron's adjustment
	k Pollution control facilities
	l Research and experimental
	m Section 1202 exclusion
	n Tax shelter farm activities
	o Related adjustments
15	Total Adjustments and Preferences. Combine lines 1 through 14
Part II Alternative Minimum Taxable Income	
16	Enter the amount from Form 1040, line 37. If less than zero, enter as a (loss)
17	Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount
18	If Form 1040, line 34, is over \$128,950 (over \$64,475 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28
19	Combine lines 15 through 18
20	Alternative tax net operating loss deduction. See page 6 of the instructions
21	21 is more than \$165,000, see page 7 of the instructions
Part III Exemption Amount and Alternative Minimum Tax	
22	Exemption Amount. (If this form is for a child under age 14, see page 7 of the instructions)
	AND line 21 is
	not over...
	line 22...
	\$33,750
	45,000
	75,000
	22,500
23	If line 21 is over the amount shown above for your filing status, see page 7 of the instructions.
24	If you reported capital gain distributions directly on Form 1040, line 13, or you completed Schedule D (Form 1040) and have an amount on line 25 or line 27 (or would have had an amount on either line if you had completed Part IV) (as refigured for the AMT, if necessary), go to Part IV of Form 6251 to figure line 24. All others: If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result
25	Alternative minimum tax foreign tax credit. See page 7 of the instructions
26	Tentative minimum tax. Subtract line 25 from line 24
27	Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 43)
28	Alternative Minimum Tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 41



Form 6251 (2000)

50	Enter the smaller of line 48 or line 49 here and on line 24	50	104,907	40
49	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	49	145,120	64
48	Add lines 36, 39, 43, and 47	48	104,907	40
47	Multiply line 46 by 25% (.25)	47		
46	Subtract line 45 from line 44	46		
45	Add lines 35, 38, and 42	45		
44	Enter the amount from line 29	44		
43	Multiply line 42 by 20% (.20)	43	104,907	40
42	Subtract line 41 from line 40	42		
41	Enter the amount from line 38	41		
40	Enter the smaller of line 29 or line 30	40		
39	Multiply line 38 by 10% (.10)	39	0	
38	Enter the smallest of line 29, line 30, or line 37	38		
37	Enter the amount from Schedule D (Form 1040), line 36 (as figured for the regular tax). See page 8 of the instructions.	37		
36	If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (.26). Otherwise, multiply line 35 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	36		
35	Subtract line 34 from line 29. If zero or less, enter -0-	35	0	
34	Enter the smaller of line 32 or line 33	34	15,517,236	
33	Enter the amount from Schedule D (Form 1040), line 22 (as figured for the AMT, if necessary). See page 8 of the instructions.	33	15,517,236	
32	Add lines 30 and 31	32	15,517,236	
31	Enter the amount from Schedule D (Form 1040), line 25 (as figured for the AMT, if necessary). See page 8 of the instructions.	31	0	
30	Enter the amount from Schedule D (Form 1040), line 27 (as figured for the AMT, if necessary). See page 8 of the instructions.	30	15,517,236	
29	Enter the amount from Form 6251, line 23	29	524,537	

Caution: If you did not complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

Part IV Line 24 Computation Using Maximum Capital Gains Rates

Form 6251 (2000)

Page 2

6251

Alternative Minimum Tax—Individuals

Sch AMT-4b

OMB No. 1545-0227

2001

Attachment
Sequence No. 32

Your social security number

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Brugnara, Luke

Part I Alternative Minimum Taxable Income

1	If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 36, here and go to line 6	1	3,800
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2½% of Form 1040, line 34	2	
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9	3	
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4	
5	Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26	5	
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21	6	()
7	Investment interest. Enter difference between regular tax and AMT deduction	7	
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation	8	29,200
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss.	9	(35,676)
10	Incensive stock options. Enter excess of AMT income over regular tax income.	10	
11	Passive activities. Enter difference between AMT and regular tax income or loss.	11	
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9	12	
13	Tax-exempt interest income from private activity bonds issued after August 7, 1986.	13	
14	Other. Enter the amount, if any, for each item below and enter the total on line 14.	14	
	a Circulation expenditures		
	b Depletion		
	c Depreciation (pre-1987)		
	d Installment sales		
	e Intangible drilling costs		
	f Large partnerships		
	g Long-term contracts		
	h Loss limitations		
	i Mining costs		
	j Patron's adjustment		
	k Pollution control facilities		
	l Research and experimental		
	m Section 1202 exclusion		
	n Tax shelter farm activities		
	o Related adjustments		
15	Total adjustments and preferences. Combine lines 1 through 14	15	(2,676)
16	Enter the amount from Form 1040, line 37. If less than zero, enter as a (loss)	16	6,217,772
17	Enter as a positive amount any net operating loss deduction from Form 1040, line 21	17	6,488,777
18	If Form 1040, line 34, is over \$32,950 (over \$66,475 if married filing separately) and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28	18	()
19	Combine lines 15 through 18	19	12,703,874
20	Alternative tax net operating loss deduction (see page 6 of the instructions)	20	6,983,867
21	Alternative minimum taxable income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$173,000, see page 7 of the instructions.)	21	5,720,006

Part II Alternative Minimum Tax

22	Exemption amount. (If this form is for a child under age 14, see page 7 of the instructions.)	22	
	AND line 21 is		
	not over . . .		
	Single or head of household . . . \$112,500		
	Married filing jointly or qualifying widow(er) . . . 150,000		
	Married filing separately . . . 75,000		
	If line 21 is over the amount shown above for your filing status, see page 7 of the instructions.		
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 and stop here	23	5,720,006
24	Go to Part III of Form 6251 to figure line 24 if you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as refigured for the AMT, if necessary). All others: If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	24	1,141,741
25	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	25	
26	Tentative minimum tax. Subtract line 25 from line 24	26	1,141,741
27	Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 43)	27	1,241,295
28	Alternative minimum tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 41	28	0

For Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 13600G Form 6251 (2001)



Form 6251 (2001)

29	Enter the amount from Form 6251, line 23	29	5,720,006	76
30	Enter the amount from Schedule D (Form 1040), line 9 of the instructions for Schedule D (Form 1040), line 23, or line 9 of the instructions for the AMT, if necessary (see page 8 of the instructions)	30	21,499,317	88
31	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	31	0	88
32	Add lines 30 and 31	32	21,499,317	88
33	Enter the amount from Schedule D (Form 1040), line 23, or line 4 of the instructions for Schedule D (Form 1040), line 23, or line 4 of the instructions for the AMT, if necessary (see page 8 of the instructions)	33	21,499,317	88
34	Enter the smaller of line 32 or line 33	34	21,499,317	88
35	Subtract line 34 from line 29. If zero or less, enter -0-	35	0	
36	If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (.26). Otherwise, multiply line 35 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	36	0	
37	Enter the amount from Schedule D (Form 1040), line 28, or line 16 of the instructions for Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	37	22,600	
38	Enter the smaller of line 29, line 30, or line 37. If zero, go to line 44	38	22,600	
39	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	39	0	
40	Enter the smaller of line 38 or line 39	40	0	
41	Multiply line 40 by 8% (.08)	41	0	
42	Subtract line 40 from line 38	42	22,600	
43	Multiply line 42 by 10% (.10)	43	2,260	
44	Enter the smaller of line 29 or line 30	44	5,720,006	76
45	Enter the amount from line 38	45	22,600	
46	Subtract line 45 from line 44	46	65,697,406	76
47	Multiply line 46 by 20% (.20)	47	1,139,481	35
48	Enter the amount from line 29	48		
49	Add lines 35, 38, and 46	49		
50	Subtract line 49 from line 48	50		
51	Multiply line 50 by 25% (.25)	51		
52	Add lines 36, 41, 43, 47, and 51	52	1,141,741	35
53	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	53	1,599,851	89
54	Enter the smaller of line 52 or line 53 here and on line 24	54	1,141,741	35

Caution: If you did not complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

Part III Line 24 Computation Using Maximum Capital Gains Rates

Form 6251 (2001)

Page 2

Sch AMT-4b

6251

Alternative Minimum Tax—Individuals

Sch AMT-4c

OMB No. 1545-0227
2002
Attachment
Sequence No. 32Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Brugnara, Luke

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 39, and go to line 2. Otherwise, enter the amount from Form 1040, line 36, and go to line 7. (If zero or less, enter as a negative amount).	1	5,616,176	59
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 36.	2		
3	Taxes from Schedule A (Form 1040), line 9.	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home.	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26.	5		
6	If Form 1040, line 36, is over \$137,300 (over \$68,650 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28.	6		
7	Tax refund from Form 1040, line 10 or line 21.	7		
8	Investment interest expense (difference between regular tax and AMT).	8		
9	Depletion (difference between regular tax and AMT).	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.	10	0	
11	Interest from specified private activity bonds exempt from the regular tax.	11		
12	Qualified small business stock (42% of gain excluded under section 1202).	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income).	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9).	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6).	15		
16	Disposition of property (difference between AMT and regular tax gain or loss).	16	(21,641)	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT).	17	19,951	
18	Passive activities (difference between AMT and regular tax income or loss).	18		
19	Loss limitations (difference between AMT and regular tax income or loss).	19		
20	Circulation costs (difference between regular tax and AMT).	20		
21	Long-term contracts (difference between AMT and regular tax income).	21		
22	Mining costs (difference between regular tax and AMT).	22		
23	Research and experimental costs (difference between regular tax and AMT).	23		
24	Income from certain installment sales before January 1, 1987.	24		
25	Intangible drilling costs preference.	25		
26	Other adjustments, including income-based related adjustments.	26		
27	Alternative tax net operating loss deduction.	27		
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$173,000, see page 7 of the instructions.)	28	5,614,486	59

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)	29		
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here.	30	5,614,486	59
31	<p>● If you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 57 here.</p> <p>● All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</p>	31		
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions).	32		
33	Tentative minimum tax. Subtract line 32 from line 31.	33	1,120,562	32
34	Tax from Form 1040, line 42 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 45).	34	1,120,115	
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 43.	35	447	32

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 13600G

Form 6251 (2002)



Form 6251 (2002)

36	Enter the amount from Form 6251, line 30	36	5,614,486	59
37	Enter the amount from Schedule D (Form 1040), line 23, or line 9 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 8 of the instructions)	37	11,269,577	41
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 8 of the instructions)	38	0	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 4 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary).	39	11,269,577	41
40	Enter the smaller of line 36 or line 39	40	5,614,486	59
41	Subtract line 40 from line 36	41	0	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	0	
43	Enter the amount from Schedule D (Form 1040), line 28, or line 16 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	43	23,350	
44	Enter the smaller of line 36 or line 37	44	5,614,486	59
45	Enter the smaller of line 43 or line 44. If zero, go to line 51	45	23,350	
46	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as figured for the AMT, if necessary) (see page 8 of the instructions)	46		
47	Enter the smaller of line 45 or line 46	47	0	
48	Multiply line 47 by 8% (.08)	48		
49	Subtract line 47 from line 45	49	23,350	
50	Multiply line 49 by 10% (.10)	50		
51	Subtract line 45 from line 44	51	5,591,136	59
52	Multiply line 51 by 20% (.20)	52		
53	Subtract line 44 from line 40	53		
54	Multiply line 53 by 25% (.25)	54		
55	Add lines 42, 48, 50, 52, and 54	55	1,120,562	32
56	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	56	1,570,306	
57	Enter the smaller of line 55 or line 56 here and on line 31	57	1,120,562	32

Caution: If you did not complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

Part III Tax Computation Using Maximum Capital Gains Rates

Form 6251 (2002)

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